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HOUSE BILL 300

45TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2002

INTRODUCED BY

Joseph Cervantes

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS
RECEIPTS OF CERTAIN NURSING HOME RECEIPTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998,
Chapter 96, Section 1, as amended) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN
MEDICAL AND HEALTH CARE SERVICES.--

A. Receipts from payments by the United States
government or any agency thereof for provision of medical and
other health services by medical doctors and ~~[osteopaths]~~
osteopathic physicians or of medical, other health and
palliative services by a hospice or a for-profit, New Mexico-
based nursing home to medicare beneficiaries pursuant to the
provisions of Title ~~[XVIII]~~ 18 of the federal Social Security

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 Act may be deducted from gross receipts.

2 B. For the purposes of this section:

3 (1) "hospice" means a for-profit entity
4 licensed and certified by the department of health as a
5 hospice; ~~and~~

6 (2) "medical doctors and ~~[osteopaths]~~
7 osteopathic physicians" means persons licensed to practice
8 under Section 61-6-11, ~~[or]~~ 61-6-13, 61-10-11 or 61-10-12 NMSA
9 1978; and

10 (3) "New Mexico-based nursing home" means a
11 nursing home licensed by the department of health that is
12 headquartered in New Mexico. "

13 Section 2. EFFECTIVE DATE. -- The effective date of the
14 provisions of this act is July 1, 2002.